

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 13<sup>th</sup> December, 2019**

**No. 581**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 18 /2019 – State Tax (Rate)**

**Date: 30<sup>th</sup> September, 2019**

### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Sikkim, in the Finance Department No.02/2019-State Tax (Rate), dated the 7<sup>th</sup> March, 2019,namely:-

In the said notification, in the Annexure, after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely: -

"2A.	2202 10 10	Aerated Water".
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2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**